

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D North Posey Co Schools (6600)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$8,923,745	57.1%	\$8,128,000	45.9%	\$7,336,312	50.4%	\$7,584,521	50.0%
Student Instructional Support	\$1,048,927	6.7%	\$1,405,187	7.9%	\$1,345,512	9.2%	\$1,415,485	9.3%
Overhead and Operational Nonoperational	\$3,230,356	20.7%	\$3,302,733	18.6%	\$3,253,721	22.4%	\$3,407,874	22.5%
Nonoperational	\$2,424,490	15.5%	\$4,891,038	27.6%	\$2,620,163	18.0%	\$2,760,116	18.2%
Grand Total	\$15,627,517		\$17,726,958		\$14,555,708		\$15,167,996	

Student Instructional Expenditures (Academic Achievement plus Support)

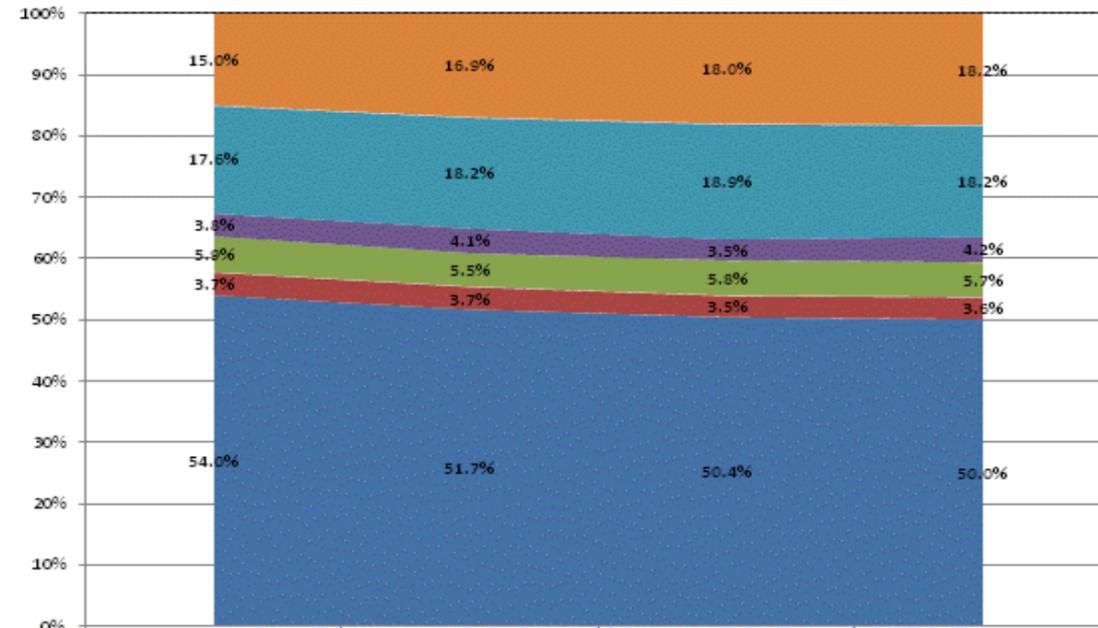
FY 2006
63.8%

FY 2009
53.8%

FY 2013
59.6%

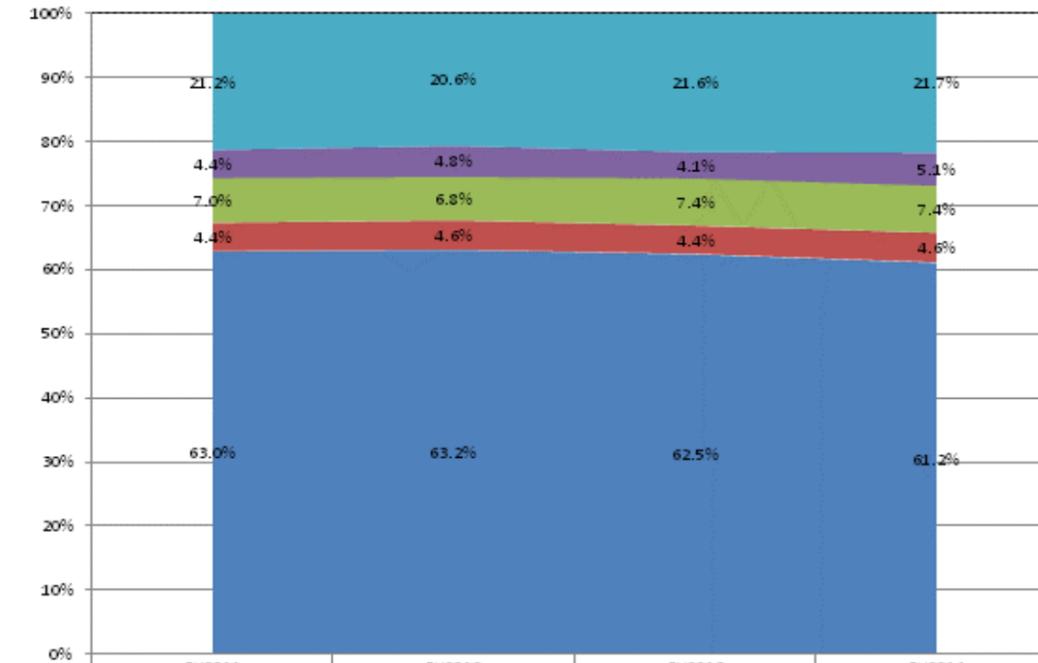
FY 2014
59.3%

All Expenditures



Non-Operational	15.0%	16.9%	18.0%	18.2%
Other Overhead and Operational	17.6%	18.2%	18.9%	18.2%
Corporation Administration	3.8%	4.1%	3.5%	4.2%
School Administration	5.9%	5.5%	5.8%	5.7%
Other Student Instructional Support	3.7%	3.7%	3.5%	3.6%
Student Academic Achievement	54.0%	51.7%	50.4%	50.0%

Operational Expenditures Only



Other Overhead and Operational	21.2%	20.6%	21.6%	21.7%
Corporation Administration	4.4%	4.8%	4.1%	5.1%
School Administration	7.0%	6.8%	7.4%	7.4%
Other Student Instructional Support	4.4%	4.6%	4.4%	4.6%
Student Academic Achievement	63.0%	63.2%	62.5%	61.2%

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Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$3,417	\$74,335	\$65,201	N/A	> 500%	-12%
11050 Regular Programs; Full Day Kindergarten	\$0	\$54,905	\$301,338	\$341,198	N/A	> 500%	13%
11100 Regular Programs; Elementary	\$2,399,986	\$2,832,065	\$2,249,738	\$2,213,669	-8%	-22%	-2%
11200 Regular Programs; Middle/Junior High	\$951,188	\$1,198,379	\$794,425	\$926,367	-3%	-23%	17%
11300 Regular Programs; High School	\$1,940,965	\$2,054,859	\$1,674,733	\$1,611,248	-17%	-22%	-4%
11350 Regular Programs; High School; Academic Honors Diploma	\$34,590	\$13,193	\$0	\$0	-100%	-100%	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$21,081	\$2,011	\$60,055	N/A	185%	> 500%
11420 Vocational Education; Agriculture B	\$70,999	\$90,586	\$94,917	\$95,141	34%	5%	0%
11440 Vocational Education; Health Occupations	\$0	\$30,115	\$0	\$950	N/A	-97%	N/A
11450 Vocational Education; Consumer and Homemaking	\$61,543	\$80,643	\$97,272	\$758	-99%	-99%	-99%
11470 Vocational Education; Business Education	\$42,027	\$58,960	\$74,538	\$78,166	86%	33%	5%
11590 Other Vocational Education Programs	\$0	\$4,745	\$0	\$0	N/A	-100%	N/A
11610 Regular Programs; Alternative Education Programs; Elementary	\$1,781	\$90	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$10,112	\$30,609	\$30,426	N/A	201%	-1%
12210 Mental Disabilities; Mild Mental Disabilities	\$5,118	\$0	\$0	\$538	-89%	N/A	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$3,356	\$3,271	N/A	N/A	-3%
12320 Physical Impairment; Multiple Disabilities	\$109,542	\$85,084	\$96,526	\$94,918	-13%	12%	-2%
12330 Physical Impairment; Visual Impairment	\$0	\$193	\$31,192	\$37,285	N/A	> 500%	20%
12340 Physical Impairment; Hearing Impairment	\$17,090	\$70,398	\$30,656	\$33,582	97%	-52%	10%
12350 Physical Impairment; Homebound	\$6,845	\$6,975	\$23,406	\$13,000	90%	86%	-44%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$149,445	\$63,490	\$0	\$0	-100%	-100%	N/A
12510 Culturally Different; Communication Disorders	\$28,328	\$9,884	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$6,648	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$386,295	\$795,212	\$869,435	\$867,069	124%	9%	0%
12710 Equal Opportunity At Risk	\$4,194	\$16,613	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$113,485	\$41,452	\$25,460	\$37,502	-67%	-10%	47%
12900 Other Special Programs	\$13,226	\$11,208	\$0	\$0	-100%	-100%	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$60,659	\$2,128	\$0	\$0	-100%	-100%	N/A
14100 Summer School Programs; Elementary	\$4,061	\$5,632	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$3,937	\$2,008	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$15,714	\$10,375	\$13,499	\$13,875	-12%	34%	3%
16100 Remediation Testing	\$3,120	\$1,790	\$7,137	\$359	-88%	-80%	-95%
16200 Preventive Remediation	\$0	\$846	\$5,820	\$9,352	N/A	> 500%	61%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$14,705	\$13,742	\$0	\$14,480	-2%	5%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$62,053	\$0	\$0	\$0	-100%	N/A	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$16,979	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$53,458	\$20,914	\$96,986	\$135,107	153%	> 500%	39%
22130 Improvement of Instruction; Instructional Staff Training	\$12,310	\$11,125	\$7,801	\$8,770	-29%	-21%	12%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,986	\$556	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$114,565	\$143,270	\$177,082	\$107,252	-6%	-25%	-39%
22230 Library/Media Services; Audiovisual	\$691	\$785	\$0	\$65	-91%	-92%	N/A
22240 Library/Media Services; Educational Television	\$10,080	\$942	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$1,176	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$113,635	\$133,032	\$139,781	N/A	23%	5%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$94,148	\$295,730	\$448,382	N/A	376%	52%
22360 Instruction, Related Technology; Network Support	\$115,700	\$33,923	\$8,299	\$15,061	-87%	-56%	81%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$8,353	\$9,301	\$10,546	N/A	26%	13%
22400 Academic Student Assessment	\$0	\$0	\$0	\$534	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$164,257	\$108,995	\$107,678	\$170,613	4%	57%	58%

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25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$61	\$0	\$0	\$0	-100%	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$268	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$360,364	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$7,359,265	\$8,128,000	\$7,336,312	\$7,584,521	3%	-7%	3%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$0	\$5,000	\$38,160	N/A	N/A	> 500%
21220 Guidance Services; Counseling Services	\$127,718	\$200,819	\$206,205	\$214,199	68%	7%	4%
21240 Guidance Services; Information Services	\$903	\$1,097	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$96,415	\$128,815	\$116,326	\$123,414	28%	-4%	6%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$72,502	\$118,068	\$74,932	\$99,886	38%	-15%	33%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$56,557	\$49,204	\$50,200	N/A	-11%	2%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$13,872	\$7,598	\$7,847	N/A	-43%	3%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$162	\$1,032	N/A	N/A	> 500%
21890 Special Education Administration; Other Special Education Administration	\$73,700	\$29,681	\$45,913	\$13,272	-82%	-55%	-71%
24100 Office of The Principal	\$503,102	\$852,941	\$840,172	\$867,474	72%	2%	3%
24900 Other Support Services, School Administration	\$965	\$3,337	\$0	\$0	-100%	-100%	N/A
Student Instructional Support Total	\$875,306	\$1,405,187	\$1,345,512	\$1,415,485	62%	1%	5%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$16,986	\$20,350	\$25,467	\$26,384	55%	30%	4%
23120 Board of Education; Service Area Assistants	\$36,290	\$36,343	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$6,942	\$9,947	\$16,602	\$17,325	150%	74%	4%
23160 Board of Education; Promotion Expenses	\$0	\$2,718	\$2,368	\$860	N/A	-68%	-64%
23210 Executive Administration; Office of The Superintendent	\$325,679	\$482,283	\$344,791	\$361,635	11%	-25%	5%
23220 Executive Administration; Community Relations	\$0	\$0	\$1,950	\$0	N/A	N/A	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$1,120	\$0	\$118	\$2,340	109%	N/A	> 500%
23290 Executive Administration; Other Executive Administration Services	\$28,246	\$39,470	\$1,950	\$1,490	-95%	-96%	-24%
25150 Fiscal Services; Payroll Services	\$0	\$1,083	\$1,562	\$1,787	N/A	65%	14%
25191 Other Fiscal Services; Refund of Revenue	\$3,671	\$12,269	\$1,794	\$1,036	-72%	-92%	-42%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,351	\$0	\$0	\$6	-100%	N/A	N/A
25600 Public Information Services	\$0	\$0	\$140	\$105	N/A	N/A	-25%
25720 Personnel Services; Recruitment and Placement	\$50	\$50	\$225	\$120	140%	140%	-47%
25740 Personnel Services; Noninstructional Personnel Training	\$330	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$0	\$0	\$73,367	\$137,581	N/A	N/A	88%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$40,876	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$25,350	\$11,459	\$19,400	N/A	-23%	69%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$2,580	\$27,181	\$31,451	N/A	> 500%	16%
25920 Ditch Assessments	\$0	\$0	\$17	\$55	N/A	N/A	221%
25950 Other Assessments	\$1,813	\$0	\$290	\$0	-100%	N/A	-100%
25990 Other Support Services, Central	\$0	\$2,289	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$870,027	\$1,155,370	\$1,008,797	\$1,058,956	22%	-8%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$18,934	\$12,857	\$18,531	\$4,467	-76%	-65%	-76%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$133,037	\$75,202	\$53,777	\$68,813	-48%	-8%	28%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$751	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$1,601	\$869	N/A	N/A	-46%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$763	\$29,505	\$26,167	N/A	> 500%	-11%
26700 Operation and Maintenance of Plant Services; Insurance	\$166,612	\$97,787	\$78,884	\$102,529	-38%	5%	30%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$1,268	\$885	\$7,920	N/A	> 500%	> 500%
27010 Student Transportation; Service Area Direction	\$50,733	\$69,099	\$59,489	\$63,006	24%	-9%	6%

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27100 Student Transportation; Vehicle Operation	\$307,059	\$380,380	\$406,151	\$402,075	31%	6%	-1%
27200 Student Transportation; Monitoring Services	\$626	\$420	\$0	\$13,239	> 500%	> 500%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$201,630	\$307,561	\$278,315	\$304,263	51%	-1%	9%
27400 Student Transportation; Purchase of School Buses	\$258,895	\$0	\$261,669	\$175,719	-32%	N/A	-33%
27500 Student Transportation; Insurance on Buses	\$26,274	\$24,711	\$22,597	\$15,565	-41%	-37%	-31%
27900 Student Transportation; Other Student Transportation Services	\$9,380	\$2,777	\$76	\$182	-98%	-93%	139%
27910 Student Transportation; Bus Driver Training	\$437	\$417	\$25	\$121	-72%	-71%	384%
31100 Food Services Operations; Service Area Direction	\$11,704	\$52,344	\$46,294	\$48,634	316%	-7%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$232,841	\$218,625	\$211,181	\$214,652	-8%	-2%	2%
31400 Food Services Operations; Food Purchases	\$249,770	\$264,221	\$264,641	\$250,838	0%	-5%	-5%
31900 Other Food Services	\$7,114	\$4,200	\$2,021	\$7,411	4%	76%	267%
Overhead and Operational Total	\$2,968,301	\$3,302,733	\$3,253,721	\$3,407,874	15%	3%	5%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$200	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33300 Civic Services	\$372	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$0	\$187,192	\$185,084	\$177,257	N/A	-5%	-4%
33600 Nonpublic School Pupil Services	\$10,955	\$1,148	\$21,021	\$27,222	148%	> 500%	29%
33990 Other Community Services; Other	\$203	\$7	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$121	N/A	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$38,043	\$41,099	\$75,489	\$27,617	-27%	-33%	-63%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$408,690	\$230,168	\$768,017	\$1,044,429	156%	354%	36%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$40,316	\$8,097	\$8,802	\$10,218	-75%	26%	16%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$37,910	\$43,171	\$60,682	\$85,140	125%	97%	40%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$3,540	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$290,654	\$143,632	\$30,372	\$39,105	-87%	-73%	29%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$98,500	\$0	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$352,207	\$205,000	\$245,000	\$255,000	-28%	24%	4%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$2,500,000	\$0	\$0	N/A	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$0	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$151,861	\$112,382	\$100,153	N/A	-34%	-11%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$108,056	\$0	\$0	N/A	-100%	N/A
52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$33,298	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,138,500	\$782,963	\$755,000	\$755,000	-34%	-4%	0%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$452,538	\$250,738	\$231,000	N/A	-49%	-8%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$15,811	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$85,625	\$0	\$0	\$0	-100%	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$4,763	\$0	N/A	N/A	-100%
60700 Nonprogramed Charges; Scholarships	\$5,005	\$2,809	\$4,313	\$4,314	-14%	54%	0%
Nonoperational Total	\$2,424,490	\$4,891,038	\$2,620,163	\$2,760,116	14%	-44%	5%
Prorated By Fund							
26491 2007 Account Code - PERF	\$74,896	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$625,254	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,135,499	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,709	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$153,799	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,000,156	\$0	\$0	\$0	N/A	N/A	N/A